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DATE: July 26, 2004

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TO (Company): USPTO

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ATTENTION: Centralized Fax

FROM: Michael A. Catania
Senior IP Counsel
Telephone: (760) 930-8493

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US Utility Patent Application Serial Number: 10/063,979
Filed on: 5/31/02
Examiner: D. Buttner
Group Art Unit: 1712
Attorney Docket No. PU2093

Please see attached Response to Second Office Action mailed on April 26, 2004 and Request for Continued Examination (RCE) Transmittal.

Respectfully,

A handwritten signature in black ink, appearing to read "Michael A. Catania".

Michael A. Catania
Reg. No. 36,474

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re	Dewanjee)	Docket No.: PU2093
)	
Serial No.:	10/063,979)	Group Art Unit: 3711
)	
Filed on:	05/31/2002)	Examiner: Buttner, David
)	
For:	POLYURETHANE COVER)	Due Date: 07/26/2004
	FOR A GOLF BALL)	
)	

Commissioner for Patents
Alexandria, Virginia 22313-1450

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RESPONSE TO THE SECOND OFFICE ACTION

Dear Sir:

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Submitted herewith is the Applicants' Response to the Second Office Action
mailed April 26, 2004.

Amendments to the Claims begin on page 2 of this paper.

Remarks begin on page 7 of this paper.

CERTIFICATE OF MAILING/TRANSMISSION (37 C.F.R. § 1.8(a))

I hereby certify that this paper (along with any referred to as being attached or enclosed) is being deposited with the United States Patent Office on the date shown below via facsimile to the USPTO Central Facsimile number, 703-872-9306

Date of Deposit

7/26/04

Jessie Glenn